GENERAL POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE UNITED STATES PATENT AND TRADEMARK OFFICE

I hereby appoint: Practitioners associated with the Customer Number 22850 as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b). Assignee Name and Address: KAO CORPORATION 14-1, Nihonbashikayabacho 1-chome, Chuo-ku, Tokyo 103-8210 JAPAN					
A statement under 37 CFR 3.73(b) is attached.					
SIGNATURE OF ASSIGNEE OF RECORD The individual whose signature and title is supplied below is authorized to act on behalf of the assignee					
Signature January	Date: Feb. 16, 2005				
Name Rikio TSUSHIMA	Telephone: 81-3-3660-7111				
Title Corporate Associate Officer, Vice President-Global Intellectual Property					

STATEMENT UNDER 37 CFR 3.73(b)					
Applicant/Patent Owner:Tomoshige UMEDA, et al.					
Application No./Patent No.: 10/584,494 Filed/Issue I	Date: June 22, 2006				
Entitled: PET FOOD					
KAO CORPORATION , a Corporation (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, government agency, etc.					
States that it is:					
1. t the assignee of the entire right, title, and interest; or					
2. an assignee of less than the entire right, title and interest.					
The extent (by, percentage) of its ownership interest is%					
in the patent application/patent identified above by virtue of an assignment from the inventor(s) of the patent application/patent identified above. A copy of the assignment is attached. The assignment was previously recorded or is being recorded concurrently herewith.					
The undersigned (whose title is supplied below) is authorized to act on behalf of the assign Surinder Sachar Registration No. 34,423	March 2 2007				
Signature	Date				
· ·	(703) 413-3000				
Norman F. Oblon Printed or Typed Name	Telephone Number				
,					
24,618 Registration Number					

Assignment of Application

NAMES		(1) Tomoshige UMEDA				
ESIDENCE ESS OF		All of c/o Kao Corporation	n Research Laborate	ories, 1-3, Bunk	a 2-chome, Sumida-ku	, Tokyo 131-
VENTORS:		8501 JAPAN				
					www.de.towara.com	
						, respectively,
I TITLE OF TION:	have invented certa	ain new and useful improve	ements in: <u>PET FO</u>	OD		
		10/50/ /0/		T	2006	\ 1
	(Application No	10/584,494	, filed _	June 22,	2006), and
	WHEREAS.	Kao Corporation				
T NAME	,					

COMPANY OR OTHER ASSIGNEE

(hereinafter referred to as "ASSIGNEE") having a place of business at: 14-10, Nihonbashikayabacho 1-chome, Chuo-ku, Tokyo 103-8210 JAPAN is desirous of acquiring the entire right, title and interest in and to said invention and in and to any Letters Patent that may be granted therefore in the United States and its territorial possessions and in any and all foreign countries;

NOW, THEREFORE, in consideration of the sum of FIVE DOLLARS (\$5.00), the receipt whereof is hereby acknowledged, and for other good and valuable consideration, I (WE), by these presents do sell, assign and transfer unto said ASSIGNEE, the full and exclusive right to the said invention in the United States and its territorial possessions and in all foreign countries and the entire right, title and interest in and to any and all Letters Patent which may be granted therefor in the United States and its territorial possessions and in any and all foreign countries and in and to any and all divisions, reissues, continuations, substitutions and renewals thereof.

I (WE) hereby authorize and request the Patent Office Officials in the United States and its territorial possessions and any and all foreign countries to issue any and all of said Letters Patent, when granted, to said ASSIGNEE as the assignee of my (our) entire right, title and interest in and to the same, for the sole use and behoof of said ASSIGNEE, its (his) successors and assigns, to the full end of the term for which said Letters Patent may be granted, as fully and entirely as the same would have been held by me (us) had this Assignment and sale not been made.



Page 2 of 2

Further, I (WE) agree that I (WE) will communicate to said ASSIGNEE or its (his) representatives any facts known to me (us) respecting said invention, and testify in any legal proceeding, sign all lawful papers, execute all divisional, continuation, substitute, renewal and reissue applications, execute all necessary assignment papers to cause any and all of said Letter Patent to be issued to said ASSIGNEE, make all rightful oaths, and, generally do everything possible to aid said ASSIGNEE, its (his) successors and assigns, to obtain and enforce proper protection for said invention in the United States and its territorial possessions and in any and all foreign countries.

The undersigned hereby grant(s) the firm of Oblon, Spivak, McClelland, Maier & Neustadt, P.C. of 1940 Duke Street, Alexandria, Virginia 22314 the power to insert on this assignment any further identification, including the application number and filing date, which may be necessary or desirable in order to comply with the rules of the United States Patent and Trademark Office for recordation of this document.

Date:	3. March 2006	Tomoshiye Umeda.
		(Signature of Inventor) Tomoshige UMEDA
Date:	3. March 2006	Kazuya Eterji
		(Signature of Inventor) Kazuya OTSUII
Date:		
		(Signature of Inventor)
Date:		
Date.		(Signature of Inventor)
Date:		(Signature of Inventor)
		(Organica of Environ)
Date:		
		(Signature of Inventor)

OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C.

ATTORNEYS AT LAW 1940 DUKE STREET ALEXANDRIA, VIRGINIA 22314